

November 14, 2017

Dear Representative:

On behalf of the National Restaurant Association, I write to thank Chairman Kevin Brady and the Ways & Means Committee for their hard work to successfully craft and pass a tax reform plan. America's tax system is outdated and in need of simplification. We urge you to support H.R. 1, the Tax Cuts and Jobs Act, when it is considered on the House floor later this week.

The National Restaurant Association is the leading business association for the nation's restaurant and foodservice industry. We represent more than 14.7 million employees, nearly 10 percent of the nation's workforce. With one million locations across the country, the \$798.7 billion in sales from the restaurant industry comprises four percent of the U.S. GDP.

The National Restaurant Association believes tax reform must provide restaurants with greater certainty and foster an environment that encourages economic growth and job creation. The restaurant and foodservice industry urges passage of this legislation to reform both the corporate and individual tax rate to account for the diversity of business models in the restaurant industry, including S corporations, partnerships, corporations, etc. On behalf of our Members, we look forward to working with the House and Senate on the specifics of how pass through income will be treated. Likewise, for our members who are corporations, the new 20% tax rate will level the playing field for US-based restaurant companies and lead to growth across the economy.

We respectfully urge you to support the Tax Cuts and Jobs Act, and thank you for your consideration.

Sincerely,

A handwritten signature in dark ink, reading "Cicely Simpson". The signature is fluid and cursive, with the first name "Cicely" being more prominent than the last name "Simpson".

Cicely Simpson
Executive Vice President, Public Affairs
National Restaurant Association